

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION

Industry Circular No. 57-15

June 3, 1957

EXPORT BILLS OF LADING

Proprietors of internal revenue bonded warehouses, taxpaid bottling houses, taxpaid wine bottling houses, rectifying plants, bonded wine cellars, and breweries; and others concerned:

Purpose. The purpose of this circular is to advise you of the standard identifying data to be furnished on export bills of lading covering shipments of distilled spirits, wines, and beer for exportation, under internal revenue regulations, and also the data to be furnished on railway express receipts and air express bills of lading.

Background. When distilled spirits, wines, or beer are withdrawn for exportation, the regulations in 26 CFR Parts 225, 240, 245, and 252 require that an export bill of lading covering the shipment be obtained and submitted to the assistant regional commissioner. Since the 1954 revision of the Internal Revenue Code, regulations have provided that the act of exportation can be evidenced, among other things, by a copy of the export bill of lading issued by the exporting carrier. This new provision was intended to simplify export procedures for exporters and Alcohol and Tobacco Tax personnel. However, because there is a lack of uniformity in the format of export bills of lading and because they are processed at different levels by exporters, freight forwarders, carriers, and agents or brokers, there have been many instances where the export bill of lading was found inadequate for the purpose of evidencing exportation. Some of the causes of rejection of bills of lading submitted were omissions of names of carriers, consignors, or consignees, insufficient identification of the article being exported, and lack of validation of the bill of lading by an acceptable signature. The export bill of lading procedures have been studied in several of the field offices for the purpose of establishing a listing of the minimum requirements that are considered necessary to establish the validity of export bills of lading and to enable their acceptance as evidence of exportation. These minimum requirements are listed for your guidance and should be carefully observed by you as exporters and by your agents.

Export Bills of Lading Covering Distilled Spirits and Wines. When distilled spirits and wines are shipped for exportation, the export bill of lading shall be signed by the carrier or by an agent of the carrier and shall contain the following minimum information:

- (1) The name of the exporter, (if different than the shipper),
- (2) The name and address of the foreign consignee,
- (3) The number of packages or cases,
- (4) The serial numbers of the packages or cases, and
- (5) The total quantity in wine gallons.

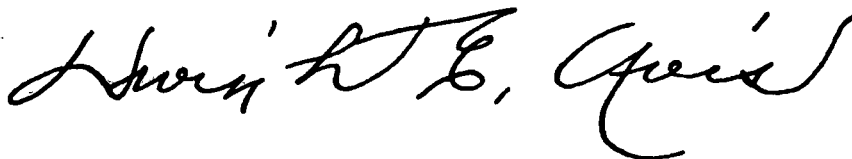
Export Bills of Lading Covering Beer. When beer is shipped for exportation the export bill of lading shall be signed by the carrier or by an agent of the carrier and shall contain the following minimum information:

- (1) The name of the shipper,
- (2) The name and address of the foreign consignee, and
- (3) The number and size of the containers.

Railway Express Receipts. Where the exportation is to a contiguous foreign country and the shipment is by railway express, a receipt issued by the railway express agency may be accepted in lieu of an export bill of lading if the receipt furnishes all of the information required in an export bill of lading.

Air Express Bills of Lading. Where the exportation is made by air express, a bill of lading issued by the conveying airline may be accepted in lieu of an export bill of lading if it furnishes all the information required in an export bill of lading.

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).



Dwight E. Avis
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